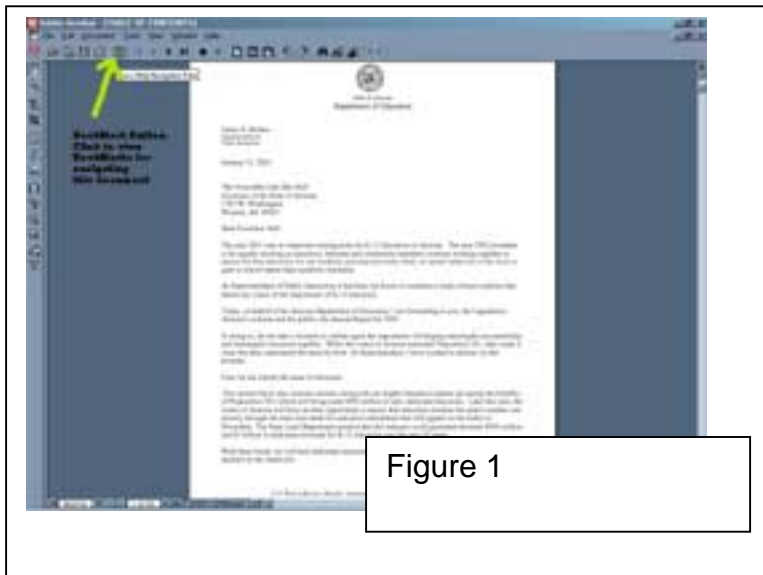


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SECTION I

ARIZONA SCHOOL DISTRICT, COUNTY, AND STATE SUMMARY OF FINANCIAL DATA

The following definitions and explanatory comments are intended to assist in interpreting the data shown for each school district.

FINANCIAL INFORMATION

1. **FINANCIAL DATA SUMMARY:** Fund Balances, Revenues, Transfers, Budgets, and Expenditures.
 - a. **Maintenance and Operation (M & O):** Fund 001 Administration, Instruction, Instruction Support, and Operations for Regular Programs, Special Programs, Pupil Transportation, Desegregation, Overrides, and Dropout Prevention.
 - b. **Unrestricted Capital Outlay:** Fund 610 Capital Expenditures, Desegregation, and Overrides.
 - c. **Soft capital Outlay:** Fund 625 Soft Capital Expenditures, as defined in A.R.S. §15-962 for short-term capital items that are required to meet academic adequacy standards such as technology, textbooks, library resources, instructional aids, pupil transportation vehicles, furniture and equipment. (For districts which have sponsored charter schools, this includes payments to the sponsored charter schools and/or expenditures made on behalf of the sponsored charter schools)
 - d. **Deficiencies Correction:** Fund 685 Capital expenditures to correct facilities deficiencies for square footage or quality.
 - e. **Building Renewal:** Fund 690 Capital expenditures for the purpose of maintaining the adequacy of existing buildings.
 - f. **New School Facilities:** Fund 695 capital expenditures for the construction of new school facilities.
 - g. **Adjacent Ways:** Fund 620 relates to the improvement of public streets, alleys, etc. adjacent to school property.
 - h. **Debt Service:** Fund 700 payments of interest and principal on general obligation debt.
 - i. **School Plant:** Funds 500, 505, and 506 are the proceeds from sale and lease of district property. These expenditures could be for maintenance and operation or capital.
 - j. **Federal Projects:** All federally funded categorical grant programs.
 - k. **State Projects:** All state funded categorical grant programs.
 - l. **Food Services:** Fund 510 is the total revenues and expenditures for food services. The receipts from the sale of meals have not been subtracted to produce a net food service cost.
 - m. **Other:** School Plant Special Construction, Gifts and Donations (Capital), Condemnation, Housing Facilities, Other Projects (Capital), Civic Center, Community School, Gifts and Donations, Vocational and Technical Education Projects, Fingerprint, Insurance Proceeds, Textbooks, Litigation Recovery, Teacherage, Insurance Refund, and Self-Insurance.

NOT INCLUDED ABOVE: The following three items have been excluded from the total because they are considered a duplicate expenditure.

- n. Bond Building: Fund 630 for purchase of sites, construction, furniture and apparatus, improving school grounds, and pupil transportation vehicles.
 - o. Intergovernmental Agreements: Fund 955 used by the fiscal agent to account for intergovernmental agreements. This money is expended on behalf of all participating districts or agencies.
 - p. Indirect Costs: Fund 570 for the administrative costs related to federal programs.
- 2. REVENUES RECEIVED BY SOURCE: A breakdown of revenues by source for Maintenance and Operation, Capital Outlay, School Facilities (includes Deficiency Corrections, Building Renewal, and New School Facilities), Adjacent Ways, Debt Service and Other Funds. The Other Funds include School Plant Funds under Local, State Projects under State and Federal Projects under Federal. Revenues included in the "Other" category (Section 1.l.) are generally local, "Food Services" revenues (Section 1.m) are not included in the analysis by source.
 - 3. SPECIAL EDUCATION PROGRAMS EXPENDITURES BY TYPE: A detail of total expenditures for special education by handicapped category and other special programs within Program 200 and 300. These are included in the Maintenance and Operation Fund total.
 - 4. GIFTED PROGRAMS: Duplicated enrollment is reported by grade level. Expenditures for all gifted programs are reported by K-8 and 9-12 grade levels.

MISCELLANEOUS DATA

- 1. Bonds Outstanding as of June 30, 2001.
- 2. Investment in General Fixed Assets as of June 30, 2001: Reported values of Land and Improvements, Building and Improvements, Furniture, Equipment and Vehicles and Construction in Progress.
- 3. Tax Rates: Total tax rate levied against taxable property in the district on primary and secondary assessed valuation. In Sierra Vista Unified, the tax rate is the combined elementary and high school rate. In joint school districts, the tax rate in the county of jurisdiction was used.
- 4. Assessed Valuation: The assessed valuation for primary, secondary and Salt River Project (SRP) property is included. The high school assessed valuation is used for Sierra Vista Unified. The assessed valuation for joint school districts include the valuation in all applicable counties.

STATISTICAL INFORMATION

- 1. Average Daily Membership
 - a. Total Resident ADM: The average daily membership for the first 100 days in session of all the public school students residing in the district, students from unorganized territories that attend school in the district and students placed in the district by a state agency or court of competent jurisdiction. This figure is the original basis for equalization assistance in the following year. May be less than attending Resident ADM, due to adjustment for high absence rates.
 - b. Attending ADM (resident): The average daily membership for the first 100 days in session for resident students that attend school in the district.
 - c. Attending ADM (non-resident): The average daily membership for the first 100 days in session for nonresident students that attend school in the district.
 - d. Total Attending ADM: The resident and non-resident attending ADM combined.

2. Fall Enrollment: Number of students enrolled on October 1, 2000.
3. Staffing Summary:
 - a. Number of FTE's: Number of "Full-Time Equivalent" employees as reported on the School District Employee Report.
 - b. Students per Staff: Total Attending ADM students divided by the number of "Full-Time Equivalent" employees as reported on the School District Employee Report.
4. Teachers' Salaries: Total amount of salaries paid to teachers as reported by the district.
5. Superintendent's Salary: Total salary paid to the superintendent as reported by the district.
6. District sponsored Charter Schools: Financial data is reported as follows:
 - a. Detailed financial data for each district sponsored charter school is provided in Section II with the state sponsored charter schools.
 - b. Expenditures made by the district for its' charter schools are included on the district detail.
 - c. Average Daily Membership for sponsored charter schools is included on the district detail.

Districts are identified with the Arizona Department of Education, Information processing district coding. The first two digits of this number represent the county, the next two digits represent the type of district, and the last two digits represent the district number within county.

Section II

ARIZONA CHARTER SCHOOLS AND STATE SUMMARY OF FINANCIAL DATA

The following definitions and explanatory comments are intended to assist in interpreting the data shown for each charter school.

FINANCIAL INFORMATION

1. FINANCIAL DATA SUMMARY: Project Revenues and Budgeted and Actual Expenses.
 - a. General Projects: Instruction, Support Services, Operation of Noninstructional Services, Facilities Acquisition and Construction, and Debt Service for Regular Programs, Special Programs, Pupil Transportation, Desegregation, and Dropout Prevention.
 - b. Federal Projects: All federally funded categorical grant programs.
 - c. State Projects: All state funded categorical grant programs.
 - d. Schoolwide Project: The total of all projects.
2. REVENUES RECEIVED BY SOURCE: A breakdown of revenues by source for the Schoolwide Project.
3. SPECIAL EDUCATION PROGRAMS EXPENSES BY TYPE: A detail of total expenses for special education by handicapped category and other special programs. These are included in the General Projects total.
4. GIFTED PROGRAMS: Duplicated enrollment is reported by grade level. Expenses for all gifted programs are reported by K-8 and 9-12 grade levels.
5. MISCELLANEOUS DATA: Investment in Fixed Assets as of June 30, 2001. Reported values of Land and Improvements, Building and Improvements, Equipment, and Construction in Progress.

STATISTICAL INFORMATION

1. Average Daily Membership: The average daily membership for the first 100, or 200 days if applicable, days in session of the students attending the charter school.
2. Teachers' Salaries: Total amount of salaries paid to teachers as reported by the charter school.
3. Fall Enrollment: Number of students enrolled on October 1, 2000.

The charter school number represents the Arizona Department of Education, Information Processing charter school coding. For State sponsored schools, the first two digits represent the county, the next two digits represent the Board that sponsors the school (86 for the State Board of Education and 87 for the State Board for Charter Schools), and the last two digits represent the charter school number within the county. For District sponsored charter schools, the first six digits are the same as the sponsoring district and the last three digits identify the individual charter school.

Arizona District Schools				999999	State Totals	
FINANCES BY FUND	JULY 1, 2000 BALANCE	REVENUES	TRANSFERS	EXPENDITURES		JUNE 30, 2001
				BUDGET	ACTUAL	
MAINTENANCE & OPERATION	228,391,090	3,670,247,308	-14,442,250	3,722,490,866	3,666,254,135	218,382,963
UNRESTRICTED CAP OUTLAY	200,578,180	131,286,718	44,580,527	306,282,885	160,314,949	216,130,475
SOFT CAPITAL OUTLAY	24,380,304	193,633,043	834,685	216,422,681	178,337,383	40,510,648
DEFICIENCIES CORRECTION	3,661,751	94,309,231		169,796,309	97,533,358	437,624
BUILDING RENEWAL	81,079,013	126,112,015		178,975,683	76,515,632	130,675,396
NEW SCHOOL FACILITIES	9,904,533	246,193,259		429,140,987	257,312,951	-1,215,159
ADJACENT WAYS	23,549,062	19,368,167	-349,785	34,542,819	13,625,262	28,942,182
DEBT SERVICE	317,318,689	645,909,987	-2,938,750	595,374,439	676,837,311	283,452,615
SCHOOL PLANT	40,421,992	18,531,926	-149,719	23,741,408	14,737,485	44,066,714
FEDERAL PROJECTS	78,591,105	336,105,677	-6,843,536	395,879,608	323,628,883	84,224,363
STATE PROJECTS	8,621,639	47,714,838		57,678,085	46,465,393	9,871,084
FOOD SERVICES	36,760,344	208,171,645	-2,509,535	227,521,497	211,359,823	31,062,631
OTHER	199,788,721	238,902,642	114,868	251,171,481	227,927,122	211,428,218
TOTAL	1,253,046,423	5,976,486,455	18,737,456	6,610,701,978	5,950,849,688	1,297,969,754
NOT INCLUDED ABOVE						
BOND BUILDING	536,655,886	117,816,359	2,971,900	539,910,454	295,340,707	356,159,638
INTRGVMTL AGREEMENTS	6,450,681	21,274,029	336,099	23,721,890	20,214,725	7,846,084
INDIRECT COSTS	11,570,662	2,444,111	8,768,019	12,659,108	7,959,123	14,823,669

REVENUES RECEIVED BY SOURCE	LOCAL	COUNTY	STATE	FEDERAL	TOTAL REV
MAINTENANCE & OPERATION	1,371,172,288	139,651,693	2,041,957,348	117,465,979	3,670,247,308
UNRESTRICTED CAP OUTLAY	69,344,817	3,231,476	48,863,470	9,846,955	131,286,718
SOFT CAPITAL OUTLAY	63,226,110	8,306,440	121,965,133	135,360	193,633,043
SCHOOL FACILITIES			466,614,505		466,614,505
ADJACENT WAYS	19,368,167				19,368,167
DEBT SERVICE	645,902,568		7,419		645,909,987
OTHER: SEE DESCRIPTION--PG ONE, THIS SECTION	257,434,568		47,714,838	336,105,677	641,255,083
TOTAL BY SOURCE	2,426,448,518	151,189,608	2,727,122,713	463,553,971	5,768,314,810
PERCENTAGE OF TOTAL REVENUES	42.07	2.62	47.28	8.04	100.00

SPECIAL EDUCATION PROGRAM EXPENDITURES		
	BUDGET	ACTUAL
AUTISM	9,121,010	9,045,945
EMOTIONAL DISABILITY	34,336,033	36,405,254
HEARING IMPAIRMENTS	10,359,075	9,487,691
OTHER HEALTH IMPAIRMENTS	4,525,807	4,994,543
SPECIFIC LEARNING DISABILITY	165,400,863	158,083,225
MILD, MOD, SEV, MENTAL RETARDAT	53,991,355	52,426,829
MULTIPLE DISABILITIES	18,270,463	18,295,519
MULTIPLE DISABILITIES WITH SSI	7,573,438	5,646,916
ORTHOPEDIC IMPAIRMENT	9,284,600	8,927,865
PRESCHOOL MODERATE DELAY	9,936,798	8,002,154
PRESCHOOL SEVERE DELAY	5,305,309	5,037,402
PRESCHOOL SPEECH/LANG DELAY	5,134,664	5,188,839
SPEECH/LANGUAGE IMPAIRMENT	47,761,370	45,634,966
TRAUMATIC BRAIN INJURY	505,526	466,739
VISUAL IMPAIRMENT	6,909,792	5,949,317
- SUBTOTAL	388,605,712	373,593,204
GIFTED	27,562,938	27,643,265
BILINGUAL EDUCATION	39,189,965	39,022,959
REMEDIATION EDUCATION	3,793,418	4,318,320
VOCATIONAL TECH ED	49,431,877	59,079,303
CAREER EDUCATION	555,326	606,612
- SUBTOTAL	0,533,524	30,670,459
TOTAL (INCL IN MAINT & OPER)	509,139,236	504,263,663

GIFTED PROGRAM DUPLICATED COUNTS			
KDG	374	9	12,470
1	1,069	10	10,446
2	2,559	11	10,581
3	5,512	12	9,236
4	7,330	9-12	42,733
5	8,282	K-12	94,331
6	8,330		
7	9,556	ACTUAL EXPENDITURES	
8	8,939	K-8	18,242,673
K-8	51,951	9-12	9,529,956

MISCELLANEOUS DATA as of 6/30/01	
BONDS OUTSTANDING	3,934,068,886
LAND & IMPROVEMENTS	745,278,901
BUILDING & IMPROVEMENTS	6,765,649,126
FURNITURE, EQUIP, VEHICLES	1,357,569,428
CONSTRUCTION IN PROGRESS	466,760,104

	TAX RATES	ASSESSED VALUATION
-- PRIMARY		49,136,179,792
-- SECONDARY		40,898,180,044
-- S.R.P.		1,041,543,818

AVERAGE DAILY MEMBERSHIP	TOTAL RESIDENT	ATTENDING RESIDENT	ATTENDING NON-RES	TOTAL ATTENDING
1998 - 1999 ELEMENTARY	562,703.352	561,544.411	1,454.633	562,999.044
1998 - 1999 HIGH SCHOOL	211,692.143	207,205.690	4,296.185	211,501.875
1998 - 1999 TOTAL	774,395.495	768,750.101	5,750.818	774,500.919
1999 - 2000 ELEMENTARY	574,265.990	572,131.898	1,552.575	573,684.473
1999 - 2000 HIGH SCHOOL	218,557.081	214,240.568	4,273.923	218,514.490
1999 - 2000 TOTAL	792,823.070	786,372.465	5,826.498	792,198.963
2000 - 2001 ELEMENTARY	581,420.622	579,892.353	1,564.378	581,456.730
2000 - 2001 HIGH SCHOOL	222,101.163	217,512.858	4,483.905	221,996.763
2000 - 2001 TOTAL	803,521.785	797,405.210	6,048.283	803,453.493
FALL 2000 ENROLLMENT	843,434			

STAFFING SUMMARY	NUMBER OF FTE'S	STUDENTS PER STAFF
CERTIFIED --		
ADMINS	2,581	311.31
TEACHERS	44,303	18.14
OTHER	3,435	233.91
SUBTOTAL	50,319	15.97
CLASSIFIED --		
MANAGERS	2,098	383.05
TEACH AIDS	10,039	80.04
OTHER	27,353	29.37
SUBTOTAL	39,489	20.35
TOTAL STAFF	89,808	8.95

TEACHER SALARIES	\$1,617,146,500
SUPERINTENDENT'S SALARY	

See data definitions on pages I-1 through I-3.

Arizona Charter Schools	999999	State Totals
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FINANCES BY PROJECT	REVENUES	EXPENSES	
		Budgeted	Actual
GENERAL PROJECTS	249,642,109	251,862,635	244,722,431
FEDERAL PROJECTS	19,083,023	19,599,022	17,129,176
STATE PROJECTS	1,605,728	1,124,705	1,527,770
Schoolwide Project Total	270,330,860	272,586,362	263,379,377

REVENUES RECEIVED BY SOURCE	LOCAL	INTERMED.	STATE	FEDERAL	TOTAL REV
SCHOOLWIDE PROJECT	23,802,726	4,460,744	215,993,484	26,073,906	270,330,860
PERCENTAGE OF TOTAL REVENUES	8.81%	1.65%	79.90%	9.65%	100.00%

SPECIAL EDUCATION PROGRAM EXPENSES		
	BUDGET	ACTUAL
AUTISM	15,020	24,967
EMOTIONAL DISABILITY	672,214	442,173
HEARING IMPAIRMENTS	260,211	197,435
OTHER HEALTH IMPAIRMENTS	132,433	106,271
SPECIFIC LEARNING DISABILITY	4,729,969	3,040,887
MILD, MOD, SEV, MENTAL RETARDAT	605,595	394,336
MULTIPLE DISABILITIES	158,723	80,525
MULTIPLE DISABILITIES WITH SSI	213,109	130,606
ORTHOPEDIC IMPAIRMENT	107,519	103,933
SPEECH/LANGUAGE IMPAIRMENT	1,289,276	1,018,194
TRAUMATIC BRAIN INJURY	107,519	11,649
VISUAL IMPAIRMENT	312,563	248,902
- SUBTOTAL	8,604,151	5,799,878
GIFTED	26,498	22,698
BILINGUAL EDUCATION	157,500	94,226
REMEDIAL EDUCATION	47,206	12,047
VOCATIONAL TECH ED	9,926	0
CAREER EDUCATION	211,541	210,541
- SUBTOTAL	452,671	339,512
TOTAL (INCL IN GENERAL PROJECTS)	9,056,822	6,139,390

GIFTED PROGRAM DUPLICATED COUNTS			
KDG	0	9	15
1	0	10	13
2	5	11	14
3	16	12	12
4	2	9-12	54
5	4	K-12	99
6	3	ACTUAL EXPENSES	
7	7		
8	8	K-8	78,761
K-8	45	9-12	136,056

MISCELLANEOUS DATA as of 6/30/01	
LAND & IMPROVEMENTS	20,707,151
BUILDING & IMPROVEMENTS	76,634,442
EQUIPMENT	22,291,180
CONSTRUCTION IN PROGRESS	10,523,626

AVERAGE DAILY MEMBERSHIP	TOTAL ADM
1997 - 1998 ELEMENTARY	15,433.613
1998 - 1999 HIGH SCHOOL	11,910.213
1998 - 1999 TOTAL	27,343.825
1999 - 2000 ELEMENTARY	22,143.448
1999 - 2000 HIGH SCHOOL	15,222.915
1999 - 2000 TOTAL	37,366.363
2000 - 2001 ELEMENTARY	31,706.115
2000 - 2001 HIGH SCHOOL	20,619.920
2000 - 2001 TOTAL	52,326.035

TEACHER SALARIES	\$79,330,283
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FALL 2000 ENROLLMENT	54,171
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See data definitions on Page II-1